ALVORD AND ALVORD

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ELIAS C. ALVORD (1942) ELLSWORTH C. ALVORD (1964)

April 15, 2002

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OF COUNSEL URBAN A. LESTER

RECORDATION NO 21335 FILED

Mr. Vernon A. Williams Secretary Surface Transportation Board Washington, D.C. 20423

APR 1 6 '02

10-3 6 AM

SURFACE TRANSPORTATION BOARD

Dear Mr. Williams:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a), are three (3) copies of an Assignment and Assumption Agreement, dated as of April 16, 2002, a secondary document as defined in the Board's Rules for the Recordation of Documents.

The enclosed document relates to the Security Agreement previously filed with the Board under Recordation Number 21335

The names and addresses of the parties to the enclosed document are:

Transferor:

ACF Industries, Incorporated

620 North Second Street St. Charles, Missouri 63301

Transferee:

Shippers First LLC

980 Kelly Johnson Drive Las Vegas, NV 89119

A description of the railroad equipment covered by the enclosed document is

662 railcars within the series ACFX 36053 - ACFX 42532, ACFX 45061 - ACFX 99936, SHPX 42921 - SHPX 43834 and SHPX 221101 - SHPX 464305.

Mr. Vernon Williams April 15, 2002 Page Two

A short summary of the document to appear in the index follows:

Assignment and Assumption Agreement from ACF Industries, Incorporated, to Shippers First LLC.

Also enclosed is a check in the amount of \$30.00 payable to the order of the Surface Transportation Board covering the required recordation fee.

Kindly return stamped copies of the enclosed document to the undersigned.

Very truly yours,

Robert W. Alvord

RWA/anr Enclosures



ASSIGNMENT AND ASSUMPTION AGREEMENT APR 1 6 '02 10-36 AM

SURFACE TRANSPORTATION BOARD

ASSIGNMENT AND ASSUMPTION AGREEMENT, dated as of April 16, 2002, between ACF INDUSTRIES, INCORPORATED, a New Jersey corporation (the "Transferor"), and SHIPPERS FIRST LLC, a Delaware limited liability company (the "Transferee"). Capitalized terms used but not otherwise defined herein shall have the respective meanings ascribed to them in the Asset Transfer Agreement (as defined below).

WHEREAS: the Transferee and the Transferor have entered into an Asset Transfer Agreement dated as of the date hereof (the "Asset Transfer Agreement"), in connection with the sale of, among other things, the special purpose covered hopper and tank railcars described on Schedule 1 (the "Equipment"), subject to the Leases (as defined below), from the Transferor to the Transferee for consideration in the amount and on the terms and conditions provided in the Asset Transfer Agreement; and

WHEREAS: the parties now desire to carry out the intent and purpose of the Asset Transfer Agreement by, among other things, the parties' execution and delivery of this instrument evidencing the assignment by the Transferor of all of its rights, title and interest in and to the Leases to the extent they relate to the Equipment to the Transferee and the assumption by the Transferee of all of the Transferor's obligations under the Leases to the same extent.

NOW, THEREFORE, in consideration of the premises and of other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties hereby agree as follows:

- 1. For purposes of this Agreement, "Leases" means all current leases of any one or more railcars included in the Equipment and all other contracts for use of any one or more railcars included in the Equipment more specifically described on Schedule 1, including, without limitation, all extensions, renewals, supplements and modifications of any of the foregoing. If any of the Leases (including, without limitation, any master lease) shall include both Equipment and railcars not part of the Equipment, then such Leases shall be subject to this Agreement only to the extent they cover Equipment; and for purposes of this Agreement, the term Lease shall mean a lease (including without limitation, the provisions of any master lease) only insofar as such lease applies to Equipment subject to this Agreement.
- 2. Effective as of the date hereof, the Transferor hereby sells, transfers, assigns, conveys, grants and sets over to the Transferee, its successors and assigns forever, all of the Transferor's rights, title and interest as of such date in and to the Leases, as fully and entirely as the same would have been held and enjoyed by the Transferor as if this assignment had not been made.
- 3. Effective as of the date hereof, the Transferee accepts, assumes, takes over and succeeds to all of the Transferor's rights, title and interest as of such date in and to the Leases, and the Transferee hereby covenants and agrees to discharge, perform and comply with, and to be bound by, all the terms, conditions, provisions, obligations, covenants and duties of the Transferor under

1,

the Leases (but only to the extent it relates to the period from and after the date hereof), as if the Transferee were an original party thereto.

- 4. The Transferor hereby covenants and agrees that, at any time and from time to time after the date hereof, at the request and expense of the Transferee, the Transferor will promptly and duly execute and deliver, or cause to be executed and delivered, to the Transferee all such further instruments and take all such further action as may be reasonably requested by the Transferee to more effectively sell, transfer, assign, convey, grant and set over the Leases to the Transferee.
- 5. The Transferee hereby covenants and agrees that, at the request and expense of the Transferor, it will hereafter execute any further assumptions or instruments of transfer or conveyance as may be reasonably requested by the Transferor to assume the Leases or to release the Transferor and its affiliates from their obligations under or on account of the Leases so long as such release will not prejudice the Transferee's rights, title and interest in and to the Leases.
- 6. This instrument shall be binding upon the Transferee and the Transferor, their respective successors and assigns, for the use and purposes set forth and referred to herein, effective as of the date hereof.
- 7. THIS AGREEMENT SHALL BE GOVERNED BY AND CONSTRUED IN ACCORDANCE WITH THE LAWS OF THE STATE OF NEW YORK.

IN WITNESS WHEREOF, the parties hereto have caused this Assignment and Assumption Agreement to be executed in one or more counterparts by their duly authorized officers as of the date first above written.

SHIPPERS FIRST LLC

By: ACF Industries, Incorporated

By:

Name. Robert J. Mitchell

Title: Senior Vice President - Finance

ACF INDUSTRIES, INCORPORATED

Bv:

Mame: Robert J. Mitchell

Title: Senior Vice President - Finance

[Signature Page to the Assignment and Assumption Agreement dated as of April 16, 2002]

STATE OF NEW YORK)	
)	SS.
COUNTY OF NEW YORK)	

On this 1 day of April, 2002, before me, personally appeared Robert J. Mitchell to me personally known, who being by me duly sworn, says that he resides in Nassau County, New York, and is Senior Vice President of Finance of ACF Industries, Incorporated, that said instrument was signed on the date hereof on behalf of said corporation by authority of its Board of Directors; and he acknowledged that the execution of the foregoing instrument was the free act and deed of said corporation.

YEVGENY FUNDLER Notary Public, State of New York No. 02FU6046929 Qualified in New York County Commission Expires August 21, 2002

Notary Public

STATE OF NEW YORK) ss.:
COUNTY OF NEW YORK)

On this It day of April, 2002, before me, personally appeared Robert J. Mitchell to me personally known, who being by me duly sworn, says that he resides in Nassau County, New York, and is Senior Vice President of Finance of ACF Industries, Incorporated, the managing member of Shippers First LLC, that said instrument was signed on the date hereof on behalf of said limited liability company by authority of its managing member; and he acknowledged that the execution of the foregoing instrument was the free act and deed of said limited liability company.

YEVGENY FUNDLER Notary Public, State of New York No. 02FU6046929 Qualified in New York County Commission Expires August 21, 2002

Notary Public

SCHEDULE 1

DESCRIPTION OF EQUIPMENT

Each of the special purpose covered hopper and tank railcars with the reporting marks and road numbers and Association of American Railroads designation numbers set forth on Annex X hereto.

DESCRIPTION OF LEASES

Each of the user leases or lease schedules or riders with the contract rider number and the named lessee set forth in Schedule A to the Loan Agreement insofar as they relate to the covered hopper and tank railcars with the car numbers set forth on Annex X hereto.

Rptg	Car	AAR	Rptg	Car	AAR	Rptg	Car	AAR
Mark	Number	Desg	Mark	Number	Desg	Mark	Number	Desg
ACFX	36053	C214	SHPX	43436	C614	SHPX	43688	C614
ACFX	36054	C214	SHPX	43437	C614	SHPX	43689	C614
ACFX	36091	C214	SHPX	43439	C614	SHPX	43690	C614
ACFX	36107	C214	SHPX	43440	C614	SHPX	43691	C614
ACFX	36124	C214	SHPX	43441	C614	SHPX	43692	C614
ACFX	36422	C214	SHPX	43442	C614	SHPX	43693	C614
ACFX	36664	C214	SHPX	43443	C614	SHPX	43694	C614
ACFX	36675	C214	SHPX	43444	C614	SHPX	43695	C614
ACFX	36684	C214	SHPX	43445	C614	SHPX	43696	C614
ACFX	36686	C214	SHPX	43446	C614	SHPX	43697	C614
ACFX	36714	C214	SHPX	43447	C614	SHPX	43698	C614
ACFX	36730	C214	SHPX	43448	C614	SHPX	43699	C614
ACFX	36731	C214	SHPX	43449	C614	SHPX	43700	C614
ACFX	37305	C214	SHPX	43450	C614	SHPX	43701	C614
ACFX	37524	C214	SHPX	43451	C614	SHPX	43702	C614
ACFX	38643	C214	SHPX	43453	C614	SHPX	43703	C614
ACFX	39361	C214	SHPX	43454	C614	SHPX	43704	C614
ACFX	39401	C214	SHPX	43457	C614	SHPX	· 43705	C614
ACFX	41904	C214	SHPX	43459	C614	SHPX	43706	C614
ACFX	41911	C214	SHPX	43464	C614	SHPX	43707	C614
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ACFX	42523	C614	SHPX	43635	C614	SHPX	43713	C614
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ACFX	42528	C614	SHPX	43640	C614	SHPX	43718	C614
ACFX	42529	C614	SHPX	43641	C614	SHPX	43719	C614
ACFX	42531	C614	SHPX	43642	C614	SHPX	43720	C614
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SHPX	43370	C614	SHPX	43646	C614	SHPX	43724	C614
SHPX	43421	C614	SHPX	43647	C614	SHPX	43725	C614
SHPX	43422	C614	SHPX	43648	C614	SHPX	43726	C614
SHPX	43423	C614	SHPX	43649	C614	SHPX	43727	C614
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SHPX	43426	C614	SHPX	43680	C614	SHPX	43730	C614
SHPX	43427	C614	SHPX	43681	C614	SHPX	43731	C614
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SHPX	43430	C614	SHPX	43684	C614	SHPX	43734	C614
SHPX	43431	C614	SHPX	43685	C614	SHPX	43735	C614
SHPX	43432	C614	SHPX	43686	C614	SHPX	43736	C614
SHPX	43433	C614	SHPX	43687	C614	SHPX	43737	C614

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	Rptg	Car	AAR	Rptg	Car	AAR	Rptg	Car	AAR
_	Mark	Number	Desg	Mark	Number	Desg	Mark Mark	Number	Desg
	SHPX	43738	C614	SHPX	45272	C614	ACFX	64863	C214
	SHPX	43739	C614	SHPX	45276	C614	ACFX	64869	C214
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	SHPX	43741	C614	SHPX	45280	C614	ACFX	64885	C214
	SHPX	43742	C614	SHPX	45281	C614	ACFX	64902	C214
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	SHPX	43751	C614	ACFX	57729	C214	ACFX	68080	C214
	SHPX	43752	C614	ACFX	57733	C214	ACFX	68081	C214
	SHPX	43753	C614	ACFX	57741	C214	ACFX	68082	C214
	SHPX	43754	C614	ACFX	57751	C214	ACFX	68083	C214
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	SHPX	43756	C614	ACFX	57917	C214	ACFX	68086	C214
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	SHPX	43828 43829	C614	ACFX	59323	C214	ACFX	68118	C214
	SHPX		_						C214
	SHPX	43830	C614	ACFX	59324 59325	C214 C214	ACFX ACFX	68119 68120	C214
	SHPX	43831	C614	ACFX		C214	ACFX		C214
	SHPX	43832	C614	ACFX	59327			68121	C214
	SHPX	43833	C614	ACFX	59328	C214	ACEX	68122	C214
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	ACFX	45061	C614	ACFX	59833	C614	ACFX	68126	C214
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	ACFX	45070	C614	ACFX	64835	C214	ACFX	68133	C214
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Rptg	Car	AAR	Rptg	Car	AAR	Rptg	Car	AAR
Mark	Number	Desg	Mark	Number	Desg	Mark	Number	Desg
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ACFX	97575	C214	SHPX	432120	C312	SHPX	454276	C714
ACFX	97631	C614	SHPX	432121	C312	SHPX	454277	C714
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	Rptg	Car	AAR	Rptg	Car	AAR	Rptg	Car	AAR
	Mark	Number	Desg	Mark	Number	Desg	Mark	Number	Desg
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	SHPX	454279	C714	SHPX	454329	C714	SHPX	464043	C214
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	SHPX	454281	C714	SHPX	454331	C714	SHPX	464045	C214
	SHPX	454282	C714	SHPX	454332	C714	SHPX	464046	C214
	SHPX	454283	C714	SHPX	454333	C714	SHPX	464047	C214
	SHPX	454284	C714	SHPX	454334	C714	SHPX	464048	C214
	SHPX	454285	C714	SHPX	454335	C714	SHPX	464049	C214
	SHPX	454286	C714	SHPX	454336	C714	SHPX	464050	C214
	SHPX	454287	C714	SHPX	454337	C714	SHPX	464051	C214
	SHPX	454288	C714	SHPX	454338	C714	SHPX	464052	C214
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	SHPX	454290	C714	SHPX	454340	C714	SHPX	464054	C214
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	SHPX	454292	C714	SHPX	454342	C714	SHPX	464056	C214
	SHPX	454293	C714	SHPX	454343	C714	SHPX	464057	C214
	SHPX	454294	C714	SHPX	454344	C714	SHPX	464058	C214
	SHPX	454295	C714	SHPX	454345	C714	SHPX	464059	C214
	SHPX	454296	C714	SHPX	454346	C714	SHPX	464060	C214
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	SHPX	454298	C714	SHPX	454348	C714	SHPX	464062	C214
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	SHPX	454300	C714	SHPX	454350	C714	SHPX	464064	C214
	SHPX	454301	C714	SHPX	454351	C714	SHPX	464065	C214
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	SHPX	454303	C714	SHPX	454353	C714	SHPX	464067	C214
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	SHPX	454311	C714	SHPX	454361	C714	SHPX	464074	C214
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	SHPX	454313	C714	SHPX	454362 454363	C714	SHPX	464076	C214
	SHPX	454314	C714	SHPX	454364	C714	SHPX	464077	C214
	SHPX	454315	C714	SHPX	454365	C714	SHPX	464078	C214
	SHPX	454316	C714	SHPX	462353		SHPX	464079	C214
	SHPX	454317	C714			C214	SHPX	464080	C214
	SHPX	454318		SHPX	462384	C214	SHPX	464081	C214
	SHPX		C714		463592	C214	SHPX	464082	C214
	SHPX	454319	C714	SHPX	463957	C214	SHPX	464083	C214
		454320	C714	SHPX	464022	C214	SHPX	464084	C214
	SHPX	454321	C714	SHPX	464035	C214	SHPX	464085	C214
	SHPX	454322	C714	SHPX	464036	C214	SHPX	464086	C214
	SHPX	454323	C714	SHPX	464037	C214	SHPX	464087	C214
	SHPX	454324	C714	SHPX	464038	C214	SHPX	464088	C214
	SHPX	454325	C714	SHPX	464039	C214	SHPX	464089	C214
	SHPX	454326	C714	SHPX	464040	C214	SHPX	464090	C214
	SHPX	454327	C714	SHPX	464041	C214	SHPX	464091	C214

	Rptg	Car	AAR	Rptg	Car	AAR	Rptg	Car	AAR
	Mark	Number	Desg	Mark	Number	Desg	Mark	Number	Desg
_	SHPX	464092	C214	SHPX	464294	C214			
	SHPX	464093	C214	SHPX	464295	C214			
	SHPX	464094	C214	SHPX	464296	C214			
	SHPX	464095	C214	SHPX	464297	C214			
	SHPX	464096	C214	SHPX	464298	C214			
	SHPX	464097	C214	SHPX	464299	C214			
	SHPX	464098	C214	SHPX	464300	C214			
	SHPX	464099	C214	SHPX	464301	C214			
	SHPX	464100	C214	SHPX	464302	C214			
	SHPX	464101	C214	SHPX	464303	C214			
	SHPX	464102	C214	SHPX	464304	C214			
	SHPX	464103	C214	SHPX	464305	C214			
	SHPX	464256	C214			_			
	SHPX	464257	C214		662	Cars			
	SHPX	464258	C214						
	SHPX	464259	C214						
	SHPX	464260	C214						
	SHPX	464261	C214						
	SHPX	464262	C214						
	SHPX	464263	C214						
	SHPX	464264	C214						
	SHPX	464265	C214						
	SHPX	464266	C214						
	SHPX	464267	C214						
	SHPX	464268	C214						
	SHPX	464269	C214						
	SHPX	464270	C214						
	SHPX	464271	C214						
	SHPX	464272	C214						
	SHPX	464273	C214						
	SHPX	464274	C214						
	SHPX	464275	C214						
	SHPX	464276	C214						
	SHPX	464277	C214						
	SHPX	464278	C214						
	SHPX	464279	C214						
	SHPX	464280	C214						
	SHPX	464281	C214						
	SHPX	464282	C214						
	SHPX	464283	C214						
	SHPX	464284	C214						
	SHPX	464285	C214						
	SHPX	464286	C214						
	SHPX	464287	C214						
	SHPX	464288	C214						
	SHPX	464289	C214						
	SHPX	464290	C214						
	SHPX	464291	C214						
	SHPX	464292	C214						
	SHPX	464293	C214						